

HB5774



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB5774

by Rep. Rita Mayfield

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-27

Amends the Property Tax Code. Provides that, for taxable year 2019 (payable in 2020), interest penalties shall be waived for the delinquent payment of any property tax installment. Effective immediately.

LRB101 21279 HLH 71869 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 21-27 as follows:

6 (35 ILCS 200/21-27)

7 Sec. 21-27. Waiver of interest penalty.

8 (a) On the recommendation of the county treasurer, the
9 county board may adopt a resolution under which an interest
10 penalty for the delinquent payment of taxes for any year that
11 otherwise would be imposed under Section 21-15, 21-20, or 21-25
12 shall be waived in the case of any person who meets all of the
13 following criteria:

14 (1) The person is determined eligible for a grant under
15 the Senior Citizens and Persons with Disabilities Property
16 Tax Relief Act with respect to the taxes for that year.

17 (2) The person requests, in writing, on a form approved
18 by the county treasurer, a waiver of the interest penalty,
19 and the request is filed with the county treasurer on or
20 before the first day of the month that an installment of
21 taxes is due.

22 (3) The person pays the installment of taxes due, in
23 full, on or before the third day of the month that the

1 installment is due.

2 (4) The county treasurer approves the request for a
3 waiver.

4 (b) With respect to property that qualifies as a brownfield
5 site under Section 58.2 of the Environmental Protection Act,
6 the county board, upon the recommendation of the county
7 treasurer, may adopt a resolution to waive an interest penalty
8 for the delinquent payment of taxes for any year that otherwise
9 would be imposed under Section 21-15, 21-20, or 21-25 if all of
10 the following criteria are met:

11 (1) the property has delinquent taxes and an
12 outstanding interest penalty and the amount of that
13 interest penalty is so large as to, possibly, result in all
14 of the taxes becoming uncollectible;

15 (2) the property is part of a redevelopment plan of a
16 unit of local government and that unit of local government
17 does not oppose the waiver of the interest penalty;

18 (3) the redevelopment of the property will benefit the
19 public interest by remediating the brownfield
20 contamination;

21 (4) the taxpayer delivers to the county treasurer (i) a
22 written request for a waiver of the interest penalty, on a
23 form approved by the county treasurer, and (ii) a copy of
24 the redevelopment plan for the property;

25 (5) the taxpayer pays, in full, the amount of up to the
26 amount of the first 2 installments of taxes due, to be held

1 in escrow pending the approval of the waiver, and enters
2 into an agreement with the county treasurer setting forth a
3 schedule for the payment of any remaining taxes due; and

4 (6) the county treasurer approves the request for a
5 waiver.

6 (c) For the 2019 taxable year (payable in 2020) only,
7 interest penalties for the delinquent payment of any
8 installment of taxes for the 2019 taxable year that otherwise
9 would be imposed under Section 21-15, 21-20, or 21-25 shall be
10 waived for all taxpayers.

11 (Source: P.A. 99-143, eff. 7-27-15.)

12 Section 99. Effective date. This Act takes effect upon
13 becoming law.